

Chapter II

CONSTITUTIONAL AND STATUTORY BASIS OF ASSESSING

201. The New Jersey Constitution

201.1 The current State Constitution was adopted at the general election of 1947 and became effective January 1, 1948. New Jersey's two prior Constitutions date from 1776 and 1844 respectively. The Constitution of the State of New Jersey establishes the basis for the taxation of property within the State. The pertinent sections have been reproduced here to provide an understanding of the foundation from which all implementing statutes are derived.

201.2 **Constitutional Excerpts Re: Assessment.**

201.21 **Text.** The New Jersey Constitution of 1947 at Article VIII, Section 1, Paragraphs 1 through 7 and Section 3, Paragraph 1 provides:

Section 1

Par. 1. Uniformity in Taxation; Farmland Assessment.

- (a) Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district.
- (b) The Legislature shall enact laws to provide that the value of land, not less than 5 acres in area, which is determined by the assessing officer of the taxing jurisdiction to be actively devoted to agricultural or horticultural use and to have been so devoted for at least the 2 successive years immediately preceding the tax year in issue, shall, for local tax purposes, on application of the owner, be that value which such land has for agricultural or horticultural use. Any such laws shall provide that when land which has been valued in this manner for local tax purposes is applied to a use other than for agriculture or

horticulture it shall be subject to additional taxes in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued and assessed as otherwise provided in this Constitution, in the current year and in such of the tax years immediately preceding, not in excess of 2 such years in which the land was valued as herein authorized.

Such laws shall also provide for the equalization of assessments of land valued in accordance with the provisions hereof and for the assessment and collection of any additional taxes levied thereupon and shall include such other provisions as shall be necessary to carry out the provisions of this amendment.

(As adopted in the general election of November 4, 1947; as amended in the general election of November 5, 1963.)

Par. 2. Exemptions.

Exemptions from taxation may be granted only by general laws. Until otherwise provided by law all exemptions from taxation validly granted and now in existence shall be continued. Exemptions from taxation may be altered or repealed, except those exempting real and personal property used exclusively for religious, educational, charitable or cemetery purposes, as defined by law, and owned by any corporation or association organized and conducted exclusively for one or more of such purposes and not operating for profit.

(As adopted in the general election of November 4, 1947.)

Par. 3. Exemptions to Honorably Discharged Veterans.

Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war or of other emergency as, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States shall be entitled, annually, to a deduction from the amount of any tax bill for taxes on real and personal property, or both, including taxes attributable to a residential unit held by a stockholder in a cooperative or mutual housing corporation, in the sum of \$50.00 or if the amount of any such tax bill shall be less than \$50.00, to a cancellation thereof, which deduction or cancellation shall

not be altered or repealed. Any person hereinabove described who has been or shall be declared by the United States Veterans Administration, or its successor, to have a service-connected disability, shall be entitled to such further deduction from taxation as from time to time may be provided by law. The surviving spouse of any citizen and resident of this State who has met or shall meet his death on active duty in time of war or of other emergency as so defined in any such service shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the deduction or cancellation in this paragraph provided for honorably discharged veterans and to such further deduction as from time to time may be provided by law. The surviving spouse of any citizen and resident of this State who has had or shall hereafter have active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States and who died or shall die while on active duty in any branch of the Armed Forces of the United States, or who has been or may hereafter be honorably discharged or released under honorable circumstances from active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States shall be entitled, during her widowhood or his widowerhood, as the case may be, and while a resident of this State, to the deduction or cancellation in this paragraph provided for honorably discharged veterans and to such further deductions as from time to time may be provided by law.

(As adopted in the general election of November 4, 1947; as amended in the general elections of November 3, 1953, November 5, 1963, November 8, 1983 and November 8, 1988.)

Par. 4. Homestead Exemption for Persons Age 65 or Over.

The Legislature may, from time to time, enact laws granting an annual deduction from the amount of any tax bill for taxes on the real property, and from taxes attributable to a residential unit in a cooperative or mutual housing corporation, of any citizen and resident of this State of the age of 65 or more years, or any citizen and resident of this State less than 65 years of age who is permanently and totally disabled according to the provisions of the Federal Social Security Act, residing in a dwelling house owned by him which is a constituent part of such real property, or residing in a

dwelling house owned by him which is assessed as real property but which is situated on land owned by another or others, or residing as tenant-shareholder in a cooperative or mutual housing corporation, but no such deduction shall be in excess of \$160.00 with respect to any year prior to 1981, \$200.00 per year in 1981, \$225.00 per year in 1982 and \$250.00 per year in 1983 and any year thereafter and such deduction shall be restricted to owners having an income not in excess of \$5,000.00 per year with respect to any year prior to 1981, \$8,000.00 per year in 1981, \$9,000.00 per year in 1982 and \$10,000.00 per year in 1983 and any year thereafter, exclusive of benefits under any one of the following:

- a. The Federal Social Security Act and all amendments and supplements thereto;
- b. Any other program of the federal government or pursuant to any other federal law which provides benefits in whole or in part in lieu of benefits referred to in, or for persons excluded from coverage under, a. hereof including but not limited to the Federal Railroad Retirement Act and federal pension, disability and retirement programs; or
- c. Pension, disability or retirement programs of any state or its political subdivisions, or agencies thereof, for persons not covered under a. hereof; provided, however, that the total amount of benefits to be allowed exclusion by any owner under b. or c. hereof shall not be in excess of the maximum amount of benefits payable to, and allowable for exclusion by, an owner in similar circumstances under a. hereof.

The surviving spouse of a deceased citizen and resident of this State who during his or her life received a deduction pursuant to this paragraph shall be entitled, so long as he or she shall remain unmarried and a resident of the same dwelling house situated on the same land with respect to which said deduction was granted, to the same deduction, upon the same conditions, with respect to the same real property or with respect to the same dwelling house which is situated on land owned by another or others, or with respect to the same cooperative or mutual housing corporation, notwithstanding that said surviving spouse is under the age of 65 and is not permanently and totally disabled, provided that said surviving spouse is

55 years of age or older. Any such deduction when so granted by law shall be granted so that it will not be in addition to any other deduction or exemption, except a deduction granted under paragraph 3 of this section, to which the said citizen and resident may be entitled but said citizen and resident may receive in addition any homestead rebate or credit provided by law. The State shall annually reimburse each taxing district in an amount equal to one-half of the tax loss to the district resulting from the allowance of deductions pursuant to this paragraph.

(As adopted in the general election of November 8, 1960; as amended in the general election of November 5, 1963, November 3, 1970, November 2, 1971, November 4, 1975, November 4, 1980, November 6, 1984 and November 8, 1988.)

Par. 5. Property Tax Credits.

The Legislature may adopt a homestead statute which entitles homeowners, residential tenants and net lease residential tenants to a rebate or a credit of a sum of money related to property taxes paid by or allocable to them at such rates, and subject to such limits, as may be provided by law. Such rebates or credits may include a differential rebate or credit to citizens and residents who are of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled according to the provisions of the Federal Social Security Act, or are 55 years of age or more and the surviving spouse of a deceased citizen or resident of this State who during his lifetime received, or who, upon the adoption of this amendment and the enactment of implementing legislation, would have been entitled to receive a rebate or credit related to property taxes.

(As adopted in the general election of November 4, 1975; as amended in the general election of November 2, 1976.)

Par. 6. Property Tax Exemptions Authorized in Areas in Need of Rehabilitation.

The Legislature may enact general laws under which municipalities may adopt ordinances granting exemptions or abatements from taxation on buildings and structures in areas declared in need of rehabilitation in accordance with statutory criteria, within such municipalities and to the land comprising the premises upon which such buildings or structures are erected and which is necessary for the fair

enjoyment thereof. Such exemptions shall be for limited periods of time as specified by law, but not in excess of 5 years.

(As adopted at the general election of November 4, 1975.)

Par. 7. Distribution of Personal Income Tax Revenue.

No tax shall be levied on personal incomes of individuals, estates and trusts of this State unless the entire net receipts therefrom shall be received into the treasury, placed in a perpetual fund and be annually appropriated, pursuant to formulas established from time to time by the Legislature, to the several counties, municipalities and school districts of this State exclusively for the purposes of reducing or offsetting property taxes. In no event, however, shall a tax so levied on personal incomes be levied on payments received under the federal Social Security Act, the federal Railroad Retirement Act, or any federal law which substantially reenacts the provisions of either of those laws.

(As adopted in the general election of November 2, 1976; as amended the general election of November 6, 1984.)

(Sec. 1 above is as last amended in the general election of November 8, 1988.)

Section 3

Par. 1. Clearance and Development of Blighted Areas; Exemption from Taxation

The clearance, replanning, development or redevelopment of blighted areas shall be a public purpose and public use, for which private property may be taken or acquired. Municipal, public or private corporations may be authorized by law to undertake such clearance, replanning, development or redevelopment; and improvements made for these purposes and uses, or for any of them, may be exempted from taxation, in whole or in part, for a limited period of time during which the profits of and dividends payable by any private corporation enjoying such tax exemption shall be limited by law. The conditions of use, ownership, management and control of such improvements shall be regulated by law.

(As adopted at the general election of November 2, 1947.)

REFERENCES:

Constitutional excerpts taken from *Assessors' Law Manual*, Dec., 1993

201.3

Constitutional Amendments. Amendments to Constitutional provisions require not only the approval of both the N.J. Senate and Assembly but also a majority of the State's voters by referendum ballot at a general election.

201.4

Constitutional Standards for Property Valuation. While the Constitution at Section 1, part 1, paragraphs 1 & 2, requires that property be assessed for taxation under "general laws and by uniform rules", it authorizes different treatment of real and personal property, as well as qualified agricultural and horticultural land. All real property must be assessed according to the "same standard of value" except for qualified agricultural or horticultural land which is assessed based on its farm use. No specific Constitutional standard of value is provided for real property other than qualified farmland. The Legislature and Governor may adopt any standard of value as long as it is applied to all real property. The assessment of personal property is not bound by the "same standard of value" requirement for real property. The Legislature and Governor are free to divide personal property into classes and to provide different standards of value for the different classes, provided it's done by law and under uniform rules.

REFERENCES:

N.J.S.A. 54:4-1 et. seq.

202. Property Tax Laws

202.1

All statutes, to be valid, must conform to the provisions of the Constitution. Property taxation statutes are found in Title 54 of both the *Revised Statutes of New Jersey, 1937* and the *New Jersey Statutes Annotated*. Many of these laws are reprinted in the *Assessors' Law Manual*, December, 1993. The assessor should also have some familiarity with portions of N.J.S.A. Title 18, which deals with education, and N.J.S.A. Title 40, which covers the operation of counties and municipalities. Regulations and guidelines for new laws of importance to assessors are often issued by the Director of the Division of Taxation. The **New Jersey Administrative Code** is a comprehensive compilation of these rules and regulations which carries the force of law. Property tax guidelines are codified in N.J.A.C. Title 18.

- 202.2 Statutory Basis Real and Personal Property Valuation.** Title 54 of N.J. Statutes Annotated at Chapter 4, Article 1 provides "All property real and personal within the jurisdiction of this State not expressly exempted from taxation or expressly excluded from the operation of this chapter shall be subject to taxation annually under this chapter. Such property shall be valued and assessed at the taxable value prescribed by law. Land in agricultural or horticultural use which is being taxed under the "Farmland Assessment Act of 1964", P.L. 1964, c.48 (C.54:4-23.1 et seq.) shall be valued and assessed as provided by that act...."
- 202.3 Real Property Value Standards.** N.J.S.A. 54:4-2.25 provides "All real property subject to assessment and taxation for local use shall be assessed according to the same standard of value, which shall be the true value of such real property and the assessment shall be expressed in terms of the taxable value of such property, which taxable value shall be that percentage of true value as shall be established by each county board of taxation as the level of taxable value to be applied uniformly throughout the county."
- 202.4 True Value i.e. Market Value.** "*True Value*" is defined in N.J.S.A. 54:4-23 as the "...full and fair value of each parcel of real property situate in the taxing district at such price as, in his [the assessor's] judgment, it would sell for at a fair and bona fide sale by private contract on October 1 next preceding the date on which the assessor shall complete his assessments..."
- 202.5 Taxable Value.** Real property is assessed for taxation at some *percentage of its true value established by each of the 21 county boards of taxation. Per N.J.S.A. 54:4-2.26, "Every percentage level of taxable value of real property established by a county board of taxation shall be expressed as a multiple of 10%, and no level so established shall be lower than 20% or higher than 100% of the standard of value." Per N.J.S.A. 54:4-2.27, "Each county board of taxation shall, by resolution, establish the percentage level of taxable value of real property ... on or before April 1 of the year preceding the tax year, and the level so established shall be applied uniformly in

such county for the purpose of assessing the taxable values to be used in levying taxes for the calendar year next succeeding the year in which such level was established. The level so established may be altered by any such board by establishing, on or before the date fixed by this section in any year, a new level; but the percentage level last established pursuant to this act shall remain in full force and effect for a period of not less than 3 years and until altered as provided in this section. In the event that the county board of taxation for any county shall fail to initially establish the percentage level for such county, then until the same shall be done the level of assessment shall be 50% of the true value..." The true value multiplied by the county percentage level is known as the taxable value. The assessing date is October 1 of the pretax year. 1997 property taxes would be levied on the taxable value of real property as of October 1, 1996.

* The county percentage level is currently 100% for all counties in New Jersey.

REFERENCES:

N.J.S.A. 54:4-1 et. seq., 54:4-23, 54:4-2.25, .26 & .27

202.6

Farm Property Value Standards.

202.61 Land. N.J.S.A. 54:4-23.2 provides, "For general property tax purposes, the value of land,... [qualified farmland] shall "...be that value which such land has for agricultural or horticultural use."

N.J.S.A. 54:4-23.7 further provides that "...in valuing land which qualifies as land actively devoted to agricultural or horticultural use...consider only those indicia of value which such land has for agricultural or horticultural use...the assessor shall consider available evidence of agricultural or horticultural capability derived from the soil survey data at Rutgers, The State University, the National Co-operative Soil Survey, and the recommendations of value of such land as made by any county or State-wide committee which may be established to assist the assessor."

202.62 Structures. N.J.S.A. 54:4-23.12 provides "All structures, which are located on land in agricultural or horticultural use and the farmhouse and the land on which the farmhouse is located, together with the additional

land used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other land in the taxing district, regardless of the fact that the land is being valued, assessed and taxed pursuant to P.L. 1964, c.48 (C.54:4-23.1 et seq.); provided, however, that the term "structures" shall not include "single-use agricultural or horticultural facilities."

202.7 Personal Property Value Standards - True Value. N.J.S.A. 54:4-2.44 provides, "The standard of value according to which tangible personal property used in business subject to taxation shall be assessed shall be the true value thereof. Such assessment shall be expressed in terms of the taxable value of the property."

202.8 Taxable Value. N.J.S.A. 54:4-2.45 provides, "The true value of taxable tangible personal property used in business...shall be presumed to be the original cost of such property less depreciation as of the assessment date,...provided that the true value of depreciable property shall, so long as such property remains in use or is held for use, be presumed to be not less than 20% of its original cost." The assessing date is January 1 of the pretax year.

REFERENCES:

N.J.S.A. 54:4-1 et seq.; 54:4-2.44, .45 & .46

203. Property Types Defined

203.1 Real Property. Most property will fall readily into either the real or personal category. Borderline cases must be considered carefully since the classification will have far-reaching consequences, particularly for equalization programs. Real property consists of the land and any objects attached to the land in a permanent manner, such as trees, improvements, buildings, and permanent railroad trackage. For definitive purposes, the Legislature has declared storage tanks having a capacity of more than 30,000 gallons to be real property.

203.2

Personal Property. Personal property is defined by exception as all other property. The common characteristic of personal property is its movability without damage to itself or to the real estate to which it may be attached. There are two categories of personal property, **tangible** and **intangible**. Tangible personal property is that which has physicality. The only tangible personal property currently taxed in New Jersey is that of local exchange telephone, telegraph and messenger systems, companies, corporations or associations, excluding inventories, and certain personal property of petroleum refineries. Intangible personal property, such as cash, accounts receivable, and securities, is not subject to the property tax in New Jersey.

REFERENCES:

N.J.S.A. 54:4-1; 54:4-1.12

P.L. 1986, c. 117 as amended P.L. 1992, c.24

203.3

Three Pronged Test - Real vs. Personal, Real Property Liability for Taxation.

All real property is subject to taxation in the taxing district in which it's located unless exempted by provision of law or by the State or Federal Constitutions. Real property is defined to mean all land and improvements including personal property affixed to them unless:

- a. (1) The personal property so affixed can be removed or severed without material injury to the real property;
- (2) The personal property so affixed can be removed or severed without material injury to the personal property itself; and
- (3) The personal property so affixed is not ordinarily intended to be affixed permanently to real property; or
- b. The personal property so affixed is machinery, apparatus, or equipment used or held for use in business and is neither a structure nor machinery, apparatus or equipment the primary purpose of which is to enable a structure to support, shelter, contain, enclose or house persons or property.

REFERENCES:

N.J.S.A. 54:4-1

P.L. 1986, c. 117 as amended P.L. 1992, c.24

203.4 Personal Property Subject to and Liability for Taxation. Personal property subject to taxation at the local level includes "...only the machinery, apparatus or equipment of a petroleum refinery that is directly used to manufacture petroleum products from crude oil in any of the series of petroleum refining processes commencing with the introduction of crude oil and ending with refined petroleum products, but shall exclude items of machinery, apparatus or equipment which are located on the grounds of a petroleum refinery but which are not directly used to refine crude oil into petroleum products and the tangible goods and chattels, exclusive of inventories, used in business of local exchange telephone, telegraph and messenger systems, companies, corporations or associations." Such personal property is to be taxed in the municipality where it is located at the general real property tax rate, of the taxing district, applied to the taxable value of personal property.

REFERENCES:

N.J.S.A. 54:4-1, 54:4-2.44 et seq.

BUSINESS RETENTION ACT, Public Law 1992, Chapter 24, amended Revised Statutes 54:4-1 and Public Law 1986, Chapter 117 and redefined real and personal property to reaffirm the broad exclusion from local property taxes of certain business personal property.

204. Property Not Subject To Taxation

204.1 Property may be exempted from taxation only by constitutional provision or by general laws. Property may be exempted from all property taxes or a specified dollar amount. Exemptions are discussed in detail in Chapter IV.

205. Property Subject To Taxation Under Special Conditions

AGRICULTURAL & HORTICULTURAL LAND

N.J.S.A. 54:4-23.1 et seq.; Farmland Assessment Act of 1964;
L. 1964, c. 48 as amended

MOBILE HOMES

N.J.S.A. 54:4-1.2 et seq.; Manufactured Home Taxation Act; L. 1983, c. 400

PERSONAL PROPERTY

N.J.S.A. 54:4-1 & 54:4-1.13 et seq.; Business Retention Act; L. 1992, c. 24

LOCAL REDEVELOPMENT AND HOUSING LAW

N.J.S.A. 40A:12A-1 et seq.; P.L. 1992, c.79

LONG TERM TAX EXEMPTION LAW

N.J.S.A. 40A:20-1 et seq.; P.L. 1991, c.431

FIVE-YEAR TAX EXEMPTION AND ABATEMENT LAW

N.J.S.A. 40A:21-1 et seq.; P.L. 1991, c.441

HOUSING AND MORTGAGE FINANCE AGENCY PROJECT TAX EXEMPTION LAW

N.J.S.A. 55:14K-37; P.L. 1983, c.530

URBAN ENTERPRISE ZONE RESIDENTIAL TAX ABATEMENT LAW

N.J.S.A. 54:4-3.139 et seq.; P.L. 1989, c.207

ENVIRONMENTAL OPPORTUNITY ZONE ACT

N.J.S.A. 54:4-3.150 et seq.; P.L. 1995, c.413

PUBLIC UTILITY PROPERTY

N.J.S.A. 54:30-1 et seq. & 54:30A-16 et seq. as amended

RAILROAD PROPERTY

N.J.S.A. 54:29A-1 et seq.; Railroad Tax Law of 1948; L. 1948, c. 40 as amended

Property assessed and taxed under special conditions is more fully explained in Chapter V.

206. Legal Sources

206.1 The laws of New Jersey affecting property taxation are found in several published sources.

Session Laws. The "*Session Laws*" or "*Pamphlet Laws*" are laws passed each year during the legislative session and signed by the Governor. A separate volume is compiled annually in numerical order and indexed by subject matter. They are referred to by their chapter and year of enactment. For example, the three hundred

and ninetieth law enacted in 1991 is known as Chapter 390 of the Laws of 1991. The abbreviated citation of this law would be L. 1991, c. 390.

- 206.2 Revised Statutes of New Jersey, 1937.** Periodic revisions bring together all of the general legislation in effect. The last revision took place in 1937 when existing State legislation was collected, codified, reauthorized, and published in five volumes as the *Revised Statutes of New Jersey, 1937*. Statutes enacted since 1937 have been collected in several supplements. The supplements are not cumulative; that is, they contain only the laws passed during certain designated years. The numbering system used in the *Revised Statutes* brings together all effective statutes concerning the same subject using a series of Titles, Chapters, and Sections. "Chapters" here should not be confused with "Chapters" for the Session Laws. All general statutes are grouped into fifty-nine Titles; the Titles are divided into Chapters, and the Chapters into Sections. For instance, R.S. 54:4-3.25 means *Revised Statutes of New Jersey, 1937*, Title 54, Chapter 4, Section 3.25.
- 206.3 New Jersey Statutes Annotated.** *New Jersey Statutes Annotated* is a series of commercially published volumes. It includes all of the effective laws of the State, usually using the same numbering system as the *Revised Statutes of New Jersey, 1937*. For example, N.J.S.A. 54:4-3.25 is the same law as R.S. 54:4-3.25. The *New Jersey Statutes Annotated* are updated with "pocket part" supplements printed every year for each volume of the series. The supplement is kept in a flap at the end of the volume and is cumulative; that is, it reprints all laws enacted and still in effect since the basic volume was printed. Included also are annotations concerning legal history, previous statutes, and court decisions.
- 206.4 Other Commercial Sources.** A number of other compilations of New Jersey tax statutes are published commercially such as Commerce Clearing House's *New Jersey Tax Reports* and Prentice-Hall's *State and Local Tax Service*.
- 206.5 Assessors' Law Manual.** The *Assessors' Law Manual*, last revised in December 1993, reprints statutes relating to local taxation of property and to the assessor. It is

issued by the N.J. Division of Taxation, Property Administration, Local Property Branch and is provided to the assessor's office in each taxing district.

The *Assessors' Law Manual* excerpts the New Jersey Constitution, much of the first four chapters of Title 54 pertaining to property taxation and portions of Title 40 regarding the municipal assessor's office, the assessor's term, etc. A system of numbered paragraphs identifies each subject. The laws reprinted in the *Manual* are identified both by their designations from the *Revised Statutes* and *Commerce Clearing House, New Jersey Tax Reports* as Sec. 54:4-3.25 and as Par. 94-593 respectively. A subject-matter index refers the user to the text of the law by the Commerce Clearing House paragraph designation only.

206.6 New Jersey Administrative Code. The **New Jersey Administrative Code** (N.J.A.C.) is the official publication of the Office of Administrative Law (OAL) and contains all effective rules adopted by agencies. Each agency's body of rules is codified in a title of the *Code*. Each title contains a chapter table of contents and an index. Each individual chapter also contains a table of contents. The *Code* is annotated to provide the reader with a complete context in which to analyze the rules. Annotations include: legislative authority for the rulemaking; source and effective date of the rules; historical notes which discuss prior regulatory activity; Executive Order #66 (1978) expiration date; and case notes, (which are salient New Jersey Court and OAL cases, and Formal Attorney General Opinions).

206.61 Title 18 Department of Treasury - Taxation, Subtitle *F* Local Property and Public Utility Branch covers Senior Citizen Deductions, Farmland Assessment, Realty Transfer Fees, Assessor Qualification Law, County Boards of Taxation and general issues.

All State agency rulemaking activities must be submitted to the Office of Administrative Law for review of technical, substantive and legal conformance with the requirements of the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq., and the Office of Administrative Law Rules for Agency Rulemaking, N.J.A.C. 1:30.

Table 2-1 compares the legal citation methods for a single law.

Table 2-1: Comparison of Legal Citations

Deduction for Senior Citizens, Disabled Persons and Surviving Spouses.

<u>Legal Source</u>	<u>Citation of Law</u>
<u>Session Laws</u>	<u>L.</u> 1963, c. 172
<u>Revised Statutes of New Jersey, 1937</u>	<u>R.S.</u> 54:4-8.40 et seq.
<u>New Jersey Statutes Annotated</u>	<u>N.J.S.A.</u> 54:4-8.40 et seq.
<u>Assessors' Law Manual</u>	Text of Law: Par. 94-796 Sec. 54:4-8.40 et seq.
<u>New Jersey Administrative Code</u>	<u>N.J.A.C.</u> 18:14-1.1 et seq.